

DURABLE POWER OF ATTORNEY
AND
DESIGNATION OF GUARDIAN AND CONSERVATOR

I, JOSEPHINE MARIE REINING, hereby appoint my daughter, SHARON MARIE WHITMAN (referred to below as "my attorney"), a sample of whose signature appears below, my true and lawful agent and attorney, for me and in my name with reference to any interest from time to time owned by me in property, real or personal, wherever located ("property"), or other matters in which I from time to time may have a personal or financial interest:

1. To deposit in or withdraw from any bank, trust company, savings association, safe deposit company, broker or other depository or agent any moneys or other property and to examine or receive related records, including cancelled checks.

2. To open and enter on my behalf any safe deposit box rented or held by me alone or jointly with others, at any time to deposit in such box and to remove from such box any part or all of the contents thereof, including any security or tangible personal property, as often and as freely as I could do if personally present, to cancel or modify the lease under which such box is rented and to surrender or exchange the same.

3. To pay my ordinary household expenses; to arrange for and pay the costs of medical, nursing, hospital, convalescent and other health care and treatment, including admission to hospitals and consent to treatment; and to make application for insurance, pension or employee benefits related to such health care and treatment.

4. To retain, invest in, acquire by purchase, subscription, lease or otherwise, manage, sell, contract to purchase or sell, grant, obtain, or exercise options to purchase, options to sell or conversion rights, assign, transfer, convey, deliver, endorse, exchange, pledge, mortgage, abandon, improve, repair, maintain, insure, lease for any term and otherwise deal with all property.

5. To enter upon and demand possession of, maintain, manage, improve, subdivide, resubdivide, raze, alter, dedicate, vacate, partition, release, lease or renew, amend or extend leases for any term, contract to make leases, grant options to lease or to purchase the whole or any part of the reversion, contract regarding the manner of fixing present or future rentals, grant easements or charges of any kind on or

with respect to, and cultivate, irrigate and operate, all interests in real estate now or hereafter owned by me, including beneficial interests in any trust and leasehold interests, and related improvements, equipment and supplies, alone or with others, by general or limited partnerships, trust agreements, joint ventures, corporations, associations, sharecrop agreements, leases, management or agency agreements, participation in government programs or otherwise.

6. To borrow from any source for any purpose and mortgage or pledge any property to any lender, including my attorney individually.

7. To demand, sue for, receive, and otherwise take steps to collect or recover all debts, rents, proceeds, interest, dividends, annuities, securities for money, goods, chattels, bequests, income from property, damages and all other property, to which I may be entitled or which are or may become due me from any person or organization; to commence, prosecute or enforce, or to defend, answer or oppose, contest and abandon all legal proceedings in which I am or may hereafter be interested; and to settle, compromise or submit to arbitration any accounts, debts, claims, disputes and matters now existing or which may hereafter arise between me and any other person or organization and to grant an extension of time for the payment or satisfaction thereof on any terms, with or without security.

8. To continue to carry, purchase, cancel or dispose of fire, casualty, property or income protection, medical, hospital, life, liability or other insurance and to pay any premiums thereon.

9. To vote and give proxies to vote securities and approve or oppose mergers, consolidations, foreclosures, liquidations, reorganizations or changes in the financial structure of any organization, and all other matters which may come before the shareholders; and to enter into voting trusts and other agreements restricting the voting, transfer or other use or disposition of interests in any organization.

10. To retain, continue, operate, manage, organize, acquire, invest in, terminate and dispose of, alone or with others, proprietorships, corporations, limited or general partnerships, joint ventures, land trusts and other business or property holding organizations under the laws of any jurisdiction; to lease, sell, purchase or otherwise transfer any property to or from, make further investments in or advance or loan funds to, with or without security, and incur obligations on account of or for the benefit of, any such organization; and to employ any persons for such purposes and delegate to them such powers and discretions as my attorney considers advisable.

11. To undertake performance of any and all acts, whether or not otherwise specifically enumerated herein, including the sale of any property or the borrowing of any funds, which my attorney considers necessary or appropriate in order to purchase United States Treasury Bonds redeemable at par in payment of federal estate taxes; provided, however, that nothing herein shall be construed as requiring my attorney to acquire any such bonds.

12. To appear and represent me in regard to and to take all actions convenient or appropriate in connection with taxes imposed by any municipal, state, United States or foreign authority or government relating to any tax liability or refund, abatement or credit (including interest or penalties) due or alleged to be due from or to me or any other person or organization, association or trust for which I am responsible for the preparation, signing, executing, verifying, acknowledging, or paying of any tax due or filing of a return or report, including without limitation federal or state income or gift tax, for any and all taxable years or periods; and for such purposes to inspect or receive copies of any tax returns filed by or for me, reports, or other papers or documents, compromises, or adjustments of any and all claims.

13. To prepare, draw, make, sign, execute, seal, acknowledge, verify, discount, accept, endorse, with or without recourse on me, waive demand, notice and notice of protest, file and deliver on my behalf, any and all checks, options, orders, notes, drafts, overdrafts, certificates of deposit, bills of exchange, deeds, directions to land trustees, mortgages, leases, powers of sale, bonds (of indemnity or otherwise) and contracts, transfers, assignments, proxies, agreements, receipts, releases, release deeds, composition agreements, discharges, income or personal or intangible property or gift or other tax returns, estimates, declarations, certificates, schedules, statements, claims of abatement, refund or credit, protests, requests (including requests for rulings from proper authorities), applications, waivers (including waiver of restrictions on the assessment or collection of any deficiency or additional tax), acceptances (including acceptance of any determination or proposed determination of additional tax or overassessment or overpayment of tax, including interest and penalties), consents or waivers or agreements for a later determination and assessment and collection of taxes than is provided by applicable statutes of limitations, closing agreements (whether in respect of a tax liability or a specific matter or otherwise), petitions, pleadings, motions, stipulations, consents and any other papers, documents or writings or things, with or without guarantees, surety obligations, covenants, warranties, indemnifications, representations, powers of substitution, affirmations or otherwise.

14. To appoint and employ, with or without compensation, any accountants, attorneys at law, investment counsel, agents, servants or other persons, including their agents and associates, and to dismiss or discharge the same and to appoint or employ any others in their stead as my true and lawful attorneys, to appear and represent me as to all matters covered by this power of attorney, or for any other purpose, including, but not limited to, appearances before the Treasury Department of the United States, the Tax Court of the United States, the United States Court of Claims, or any other court of the United States or the District of Columbia, or any state, municipal or foreign court, and any department or official of the United States government or any state, municipal or foreign government; with full power and authority to such agents and attorneys to do any and all acts convenient or appropriate in connection with such matters, including the specific acts described above, and to substitute attorneys and agents subsequent to the date of such appointment and prior to any revocation thereof, and to delegate and revoke the authority so granted to them.

15. To transfer, assign and convey any property or interest in property which I may own to any trust of which I am a beneficiary and under the terms of which I expressly have the power, exercisable alone or with others, to amend or revoke such trust whether such trust was created before or after the execution of this power of attorney.

16. To pay my pledges to and make such gifts as I have regularly made to charitable organizations described in Section 170(c) of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws and to make such gifts to persons, or for their benefit, as I have regularly made.

17. Finally (without prejudice to and in enlargement of the authority above conferred) to execute each and every instrument, undertake each and every obligation, and to take from time to time any and all action of whatsoever nature and with relation to any matters whatsoever whether or not specifically mentioned herein, and to exercise in respect thereto as full and complete power and discretion as I myself might or could do.

My attorney shall exercise or fail to exercise the powers and authorities granted herein in each case as my attorney in my attorney's own absolute discretion deems desirable or appropriate under existing circumstances. I hereby ratify and confirm as good and effectual, at law or in equity, all that my attorney, and any agents and attorneys appointed by my attorney, and their agents, associates and substitutes, may do by virtue hereof. However, despite the above provisions nothing herein shall be construed as imposing a duty on my attorney to act or assume responsibility for any matters referred to above or other matters

even though my attorney may have power or authority hereunder to do so.

If any power or authority hereby sought to be conferred upon my attorney should be invalid or unexercisable for any cause or not recognized by any person or organization dealing with my attorney, the remaining powers and authorities given to my attorney hereunder shall nevertheless continue in full force and effect.

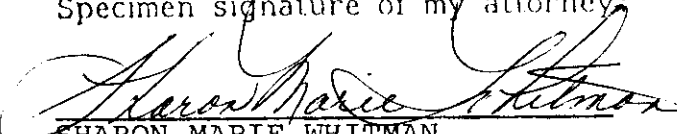
Each person, partnership, corporation or other legal entity relying or acting upon this power of attorney shall be entitled to presume conclusively that this power of attorney is in full force and effect unless written notice shall have been given by me to such person, partnership, corporation or other legal entity that this power has been revoked.

No person, partnership, corporation or legal entity relying upon this power of attorney shall be required to see to the application and disposition of any moneys, stocks, bonds, securities or other property paid to or delivered to my attorney, or my attorney's substitute, pursuant to the provisions hereof.

Pursuant to Arizona Revised Statutes, Section 14-5501, this Power of Attorney shall become effective only upon my disability, it being my intent that the power granted herein shall thereafter continue without interruption until my death unless previously revoked by me or until such time as I am adjudged incapacitated by any court. For purposes of this paragraph, I shall be considered to be under disability when a physician whom I have consulted within the prior three years has certified that I do not have the physical or mental capacity to manage my financial affairs.

Additionally, I designate my daughter, SHARON MARIE WHITMAN, to be guardian of my person and conservator of my estate in the event that I am adjudged incapacitated by any court, and I direct that, except as otherwise required by law, no surety or other security shall be required on any official bond of any such guardian or conservator.

Specimen signature of my attorney:


SHARON MARIE WHITMAN

* * *

IN WITNESS WHEREOF, I hereby certify to the correctness of the

foregoing signature and have set my hand to the foregoing durable power of attorney and designation of guardian and conservator this 17th day of April, 1984.

Josephine Marie Reining
JOSEPHINE MARIE REINING

WITNESSES:

Joseph N. Korinek

STATE OF Arizona, ss.
County of Maricopa

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO HEREBY CERTIFY that JOSEPHINE MARIE REINING and SHARON MARIE WHITMAN personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed and delivered the said instrument as their free and voluntary act, for the uses and purposes therein set forth.

17th day of April, 1984. GIVEN under my hand and notarial seal, this

Mary L. DeChaine
Notary Public

My Commission expires:

4-9-85

Law Offices
Kultz, Warischeck & Shapiro
Professional Association
1001 N. First Street
Phoenix, Arizona 85001
NA

